

433.8 Assessment in each county — how certified.

The director of revenue shall, for the purpose of determining what amount shall be assessed to each company in each county of the state into which the line of the said company extends, certify to the several county auditors of the respective counties into, over, or through which said line extends the number of miles of line in the county for that company, the actual value per mile of line for that company, and the exemption value per mile of line for that company.

[S13, §1330-b; C24, 27, 31, 35, 39, §7038; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §433.8]

[2003 Acts, ch 145, §286](#); [2013 Acts, ch 123, §33, 38, 39](#)

2013 amendment takes effect June 12, 2013, and applies retroactively to assessment years beginning on or after January 1, 2013; 2013 Acts, ch 123, §38, 39